

lobster.

- I often instructed Higgins to advance money to Procapui by wire transfer to banks or other locations which were not Procapui's banks in Brazil, including Star Finance and Tansy. This was because we owed those organizations money or for other business reasons. In any event the Higginses had and have no interest in those funds after they were paid as instructed and they never received any money whatsoever from any of the wire transfers they made pursuant to Procapui's instructions.

- G.F. Higgins does NOT owe any money to Procapui. Rather, they are owed a large sum as described below.

- No "illegal" lobsters were shipped from Procapui to Higgins. Any lobsters not meeting the size requirements of the U.S. Government would not have been permitted through Customs.

- There no agreements or "schemes" or "conspiracies" between me and G.F. Higgins or any member of the Higgins family. The only agreements between Procapui and Higgins are the working capital agreement and the various agreements for the sale of shrimp and lobster evidenced by the emails, faxes and wire transfers between us.

5. On June 3, 2004, a year prior to the above purported letter, I did sign another letter, Exhibit 30 hereto, which admitted on Procapui's behalf that Procapui owed G.F. Higgins \$1,150,000. That letter is truthful in every respect.

6. Annexed hereto as Exhibit 67 is another one paragraph letter which is dated June 24, 2005 and which was, I understand, produced by the Plaintiffs who purport to represent Procapui in this action. The letter marked as Exhibit 67 purports to bear my

